

Fiscal Year 2024 Budget

May 16, 2023

PRESENTED BY

J. Wayne Vest, County Manager

Fiscal Year 2024 Budget

FY23/24 Budget Team Members

Name	Position/Title
Nick Picerno	Moore County Board of Commissioners, Chairman, Budget Task Force Commissioner
Frank Quis	Moore County Board of Commissioners, Vice Chairman, Budget Task Force Commissioner
Laura Williams	Clerk to the Board
Gary Briggs	Tax Administrator
Caroline Xiong	Finance Director
Dawn Gilbert	Human Resources Director
Gene Boles	Property Management Director
Kay Ingram	Information Technology Director
Tami Golden	Budget Manager/Internal Auditor
Kris Klug	Assistant Budget Manager/Internal Auditor
Janet Parris	Assistant County Manager
Wayne Vest	County Manager

Fiscal Year 2024 Budget

FY2023-2024 Recommended Gross and Net Budget by Fund

Fund	Fund Name	Fund Type	Gross Budget	Less Transfers	Net Budget	Rate/Source
100	General	General	\$144,415,448	-\$6,290,806	\$138,124,642	\$.33/\$100 valuation
200	Public Safety/Emergency Mgmt	Special Revenue	\$12,630,607	-\$2,410,925	\$10,219,682	\$.0375/\$100 valuation
210	E911 Telephone	Special Revenue	\$276,982	\$0	\$276,982	PSAP Funding
215	Fire, Ambulance, Rescue District	Special Revenue	\$6,430,662	\$0	\$6,430,662	\$.0875/\$100 valuation
220	Soil Water Conservation District	Special Revenue	\$23,753	\$0	\$23,753	Rental Fees/State
230	Transportation Services	Special Revenue	\$1,554,336	-\$346,902	\$1,207,434	Fees/Grants
280	DSS Charitable	Special Revenue	\$15,000	\$0	\$15,000	Fees
281	DSS Rep Payee	Special Revenue	\$420,000	\$0	\$420,000	Fees
600	Water Pollution Control Plant	Enterprise	\$7,458,460	-\$317,595	\$7,140,865	User Fees
610	Public Utilities - Water & Sewer	Enterprise	\$16,094,240	-\$1,168,756	\$14,925,484	User Fees
620	East Moore Water District	Enterprise	\$3,711,339	\$0	\$3,711,339	User Fees
810	Risk Management	Internal Service	\$10,338,496	-\$9,400	\$10,329,096	Internal (transfers)
	Total County Funds		\$203,369,323	-\$10,544,384	\$192,824,939	
260	Convention & Visitor's Bureau	Comp Unit/Spec Rev	\$4,102,085	-\$49,500	\$4,052,585	Occupancy Tax
640	Airport Authority	Comp Unit/Enterprise	\$5,893,941	-\$90,100	\$5,803,841	User Fees
	Total Component Units		\$9,996,026	-\$139,600	\$9,856,426	
		Totals	\$213,365,349	-\$10,683,984	\$202,681,365	

A penny on the County General & ALS tax rate is anticipated to generate \$2,163,174 in revenue

A penny on the Fire Service District tax rate is anticipated to generate \$639,375 in revenue

Fiscal Year 2024 Budget

Revenue Neutral Information

North Carolina General Statutes require Counties to post the Revenue Neutral Rate(s) during a Revaluation Year

2023 is a Revaluation Year for Moore County, the previous Revaluation Year was 2019

Per Board of Commissioner action, Moore County performs a Revaluation every 4 years

Tax Rate Comparisons of Current, Revenue Neutral, and Proposed			
Fund Description	FY23 Tax Rates	FY24 Revenue Neutral	FY24
General Fund (100)	\$0.4850	\$0.3512	\$0.3300
Advanced Life Support (200)	\$0.0400	\$0.0290	\$0.0375
Rural Fire Protection (215)	<u>\$0.1050</u>	<u>\$0.0871</u>	<u>\$0.0875</u>
Cummulative (100, 200, 215)	\$0.6300	\$0.4673	\$0.4550

Fiscal Year 2024 Budget

The Recommended Budget Prioritizes

- Education
- Public Safety
- Health and Human Services

Fiscal Year 2024 Budget

The Recommended Budget Incorporates Task Force G.O.A.T.(s)

- Budget
- Economic Development
- Homelessness
- Law Enforcement/ Veterans
- Solid Waste
- Water and Sewer



Fiscal Year 2024 Budget

The Recommended Budget

- Proposes a County General Tax Rate of **.33/\$100** of valuation
- Proposes an Advanced Life Support Rate of **.0375** per \$100 of valuation
- Proposes a Rural Fire Protection Service Rate of **.0875** Per \$100 of valuation

Fiscal Year 2024 Budget

The Recommended Budget

Preserves the competitiveness of the employee benefits and compensation package and ensures the sustainability of the County's Self-Insurance program:

Included Items:

- Fully funding existing components of the benefits and compensation package (Insurance, retirement, longevity, wellness, 401K, vacation/sick/community leave)
- Includes 3% C.O.L.A. effective 7/1/23 and a 3% C.O.L.A. effective 1/13/24
- Proposes no changes to employee and dependent health insurance premiums, copays, deductibles, and out-of-pocket limits

Fiscal Year 2024 Budget

The Recommended Budget

Adds 33 Full Time Positions and 1 Part Time Positions

Number of Employees (All Funds)

FY	Full time	Part time	Total # of Employees	Total FTE's
FY07-08	615.0	58.0	673.0	644.0
FY08-09	623.0	30.0	653.0	638.0
FY09-10	629.0	24.0	653.0	641.0
FY10-11	620.0	18.0	638.0	629.0
FY11-12	610.0	17.0	627.0	618.5
FY12-13	611.0	17.0	628.0	619.5
FY13-14	617.0	19.0	636.0	626.5
FY14-15	626.0	16.0	642.0	634.0
FY15-16	632.0	11.0	643.0	637.5
FY16-17	632.0	11.0	643.0	637.5
FY17-18	653.0	7.0	660.0	656.5
FY18-19	666.0	8.0	674.0	670.0
FY19-20	683.0	6.0	689.0	686.0
FY19-20 revised	684.0	6.0	690.0	687.0
FY20-21	694.0	8.0	702.0	698.0
FY20-21 revised	695.0	7.0	702.0	698.5
FY21-22	706.0	10.0	716.0	711.0
FY21-22 revised	710.0	10.0	720.0	715.0
FY22-23	719.0	14.0	733.0	726.0
FY23-24	752.0	15.0	767.00	759.5

Fiscal Year 2024 Budget

The Recommended Budget

New Positions added FY24 (33 FT and 1 PT)

General Fund 21 FT and .75 PT

1 FT Tax Revaluation Coordinator (10016000)
10 FT Sheriff Deputies (10019505)
1 FT Detective Sergeant (10019505)
2 FT Detention Officers (10019508)
2 FT Public Safety - Telecommunicators (10021012)
.25 PT Administrative Assistant (Split Public Safety 10021012 and EMS 20048000)
1 FT Senior Planning (Planning 10023015)
1 FT Building Inspector (Permitting 10023016)
1 FT Property Management Maintenance Technician
1 FT Property Management Electrical Maintenance Technician
1 FT Property Management Custodian
.5 PT Property Management Custodian

EMS Fund 200 12 FT and .25 PT

12 FT EMS Paramedics
.25 PT Administrative Assistant (Split Public Safety 10021012 and EMS 20048000)

Total Additions for FY24

General Fund 100: 21 FT and .75 PT

EMS Fund 200: is 12 FT and .25 PT

Total of 33 FT and 1.0 PT

Fiscal Year 2024 Budget

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Fiscal Year 2024 Budget

Recommended Budget's Major Points of Consideration: General Fund

- 2024 recommended fiscal year budget is balanced at: \$213,365,349 Gross and \$202,681,365 Net (less transfers and assessments).
- Funds Moore County Schools at \$51,791,838 including Current Expense, Capital Outlay, Digital Learning, Debt Service, School Nurse Initiative, and Sandhills Center allocations
- Funds Sandhills Community College at \$7,950,538 including Expense and Debt Service allocations
- Provides for additional staffing for Sheriff, Advanced Life Support, and Veterans Services
- Is Fiscally Sound

Fiscal Year 2024 Budget

Key Points of Each Fund: *General Fund 100*

General Fund Revenues

Source	FY24 Budget	%
Property Tax	\$71,634,734	49.6032%
Sales Tax Article 39, 40, 42	\$26,500,000	18.3498%
Sales Tax Article 46	\$5,100,000	3.5315%
Medicaid Hold Harmless	\$4,186,417	2.8989%
Grants	\$10,042,673	6.9540%
Departmental Fees	\$15,580,465	10.7886%
Other Taxes	\$820,000	0.5678%
Interest	\$3,000,000	2.0773%
Transfers in App Restricted FB	\$150,847	0.1045%
Transfers In	<u>\$7,400,312</u>	<u>5.1243%</u>
Total Revenues - GF	\$144,415,448	100.0000%

- Property and sales tax comprise nearly 74% of the General Fund (Including Article 46 transfer-in)
- Article 46 sales tax is committed by resolution to funding school capital construction projects

Fiscal Year 2024 Budget

Key Points of Each Fund: *General Fund 100*

Prioritize Education, Public Safety and Public Health and Human Services:

General Fund Expenditures		
GF Expenditures	FY24 Budget	%
Education (including debt)	\$59,442,376	41.1607%
Human Services	\$19,766,750	13.6874%
Public Safety	\$21,004,021	14.5442%
General Government	\$20,943,859	14.5025%
Environmental	\$11,464,864	7.9388%
Debt (excluding education)	\$5,637,045	3.9034%
Non-Departmental	\$4,058,095	2.8100%
Cultural	\$1,698,438	1.1761%
Transfers to Other Funds	<u>\$400,000</u>	<u>0.2770%</u>
Total	\$144,415,448	100.0000%

- Education, Safety, and Human Services comprise nearly 70% of the General Fund

Fiscal Year 2024 Budget

Key Points of Each Fund:
General Fund 100:
Education Funding

Total Moore County Schools Funding										
FY	Student Enrollment (Final ADM Enrollment-DPI)	Current Expense	Capital Outlay	Digital Learning	Sub Total: Current, Capital, Digital	Debt Service prior to new Area I and Area III Elm Schools- Existing Debt	Debt Interest Due FY21 shows all new debt	School Funding from Health Department - Nurse	Pass Through Sandhills Mental Health	Total Funding
FY23/24*	12,900	\$34,850,000	\$800,000	\$0	\$35,650,000	\$4,359,370	\$11,482,468	\$50,000	\$250,000	\$51,791,838

Total Sandhills Community College Funding			
FY	Current Expense	Debt Service	Total Funding
FY23/24	\$5,217,256	\$2,733,282	\$7,950,538

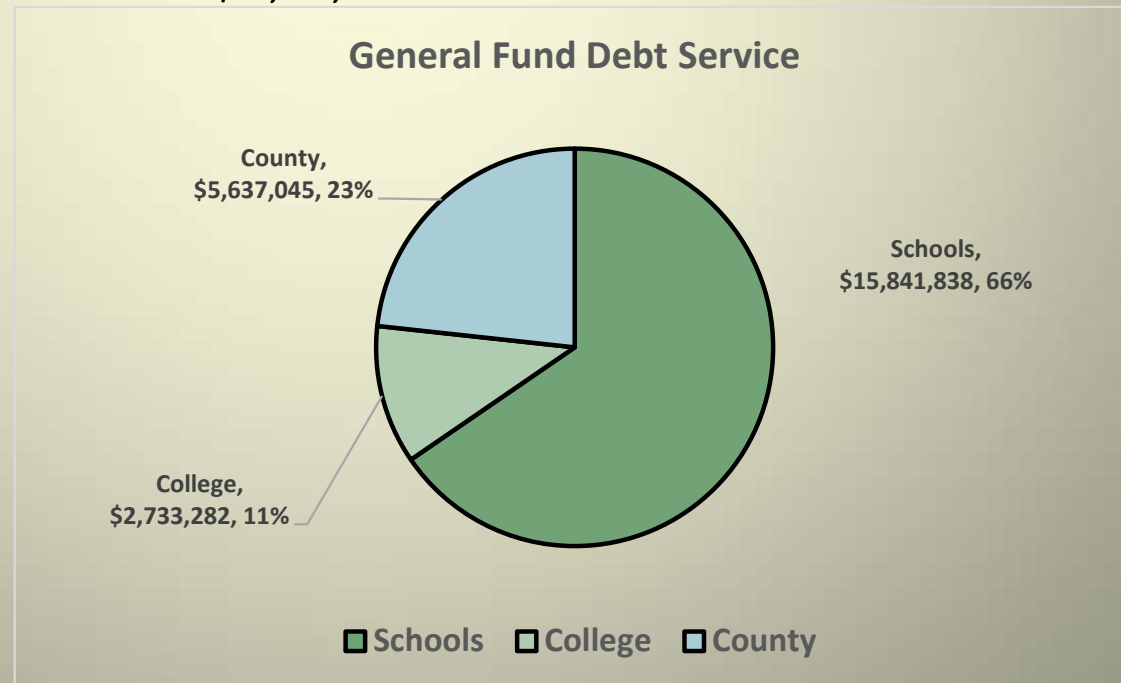
Fiscal Year 2024 Budget

Key Points of Each Fund: *General Fund 100 Debt Service*

- Total Debt Service is \$27,576,535 (Includes Enterprise and EMS (73,500) Funds Debt Service)
- Total General Fund Debt Service is \$24,212,165

General Fund Debt Service Graph (P&I) FY24

	Amount	%
Schools	\$15,841,838	65.43%
College	\$2,733,282	11.29%
County	<u>\$5,637,045</u>	<u>23.28%</u>
Total	\$24,212,165	100.00%



Fiscal Year 2024 Budget

KEY POINTS REGARDING EACH FUND

Fund 100: General Fund

End of General Fund Key Points

Fiscal Year 2024 Budget

Key Points of Each Fund:

Fund 200: Public Safety/Emergency Management

- Balanced at \$12,630,607 in Revenues and Expenditures
- Supported by Advanced Life Support (ALS) tax revenue, fees, and other revenue
- ALS Tax Rate proposed at **.0375/\$100** of valuation, applies to all properties
- Funds one ambulance purchase, adds staff for ambulance and Quick Response Vehicle

Fund 210: E911

- Balanced at \$276,982 in Revenues and Expenditures
- Funds generated by E911 surcharge on phone bills and appropriated fund balance (no appropriated fund balance for FY 2024)
- E911 surcharge revenues are regulated by the State
- FY 22/23 projected calls: 110,000+

Fiscal Year 2024 Budget

Key Points of Each Fund:

Fund 215: Moore County Fire Protection, Ambulance, and Rescue Service District

Rural Fire Protection Service Tax Fund 215

FY2023-2024 - Unified Tax Rate @.0875/\$100 Value (Revenue Neutral Rate .0871/\$100)

Total 2023-2024 Tax Base
\$6,510,282,589

divided by \$100 x .0875 x .99 -Discounts \$45,000 = Budget

FY23/24 Budget
@99%-Discounts
\$5,594,532

Revenue Generated by .0875 Rate	\$5,594,532
Appropriated Fund Balance from FY24 (Audits)	\$22,000
Appropriated Fund Balance	\$314,130
Fire Districts - ALS - Rescue - 100%	\$500,000
FY2023-2024 Total Budget Fund 215	\$6,430,662

<u>Rural Fire Service District</u>	<u>Total Manager Recommendation @ 99%</u>	<u>Subtotal Distribution</u>	<u>Subtotal Reserve</u>	<u>Operations Distribution</u>	<u>Capital Distribution- Allowance</u>	<u>Apparatus Reserve 21555500 56281</u>	<u>Building Reserve 21555500 56282</u>
Aberdeen	\$286,669	\$286,669	\$0	\$253,678	\$32,991	\$0	\$0
Carthage	\$383,386	\$355,998	\$27,388	\$293,958	\$62,040	\$16,223	\$11,165
Crains Creek	\$375,746	\$352,853	\$22,893	\$289,635	\$63,218	\$20,306	\$2,587
Cypress Pointe	\$1,029,530	\$820,023	\$209,507	\$762,609	\$57,414	\$209,507	\$0
Eagle Springs	\$366,900	\$346,615	\$20,285	\$271,989	\$74,626	\$423	\$19,862
Eastwood	\$277,692	\$199,561	\$78,131	\$178,675	\$20,886	\$78,131	\$0
High Falls	\$406,811	\$304,631	\$102,180	\$281,197	\$23,434	\$79,656	\$22,524
Pinebluff	\$397,604	\$340,544	\$57,060	\$325,889	\$14,655	\$57,060	\$0
Pinehurst	\$339,536	\$310,008	\$29,528	\$310,008	\$0	\$24,060	\$5,468
Robbins	\$411,667	\$360,765	\$50,902	\$304,570	\$56,195	\$50,902	\$0
Seven Lakes	\$392,102	\$317,068	\$75,034	\$283,173	\$33,895	\$53,739	\$21,295
Southern Pines	\$505,425	\$463,145	\$42,280	\$454,997	\$8,148	\$42,280	\$0
West End	\$592,732	\$556,701	\$36,031	\$451,511	\$105,190	\$4,860	\$31,171
Westmoore	\$294,439	\$254,240	\$40,199	\$205,952	\$48,288	\$31,591	\$8,608
Whispering Pines	\$300,399	\$300,399	\$0	\$253,655	\$46,744	\$0	\$0
Station X	\$48,024	\$0	\$48,024	\$0	\$0	\$33,693	\$14,331
	\$6,408,662	\$5,569,220	\$839,442	\$4,921,496	\$647,724	\$702,431	\$137,011
Audit - Professional Services (app FB)	\$22,000						
Grand Total Fund 215 Budget	\$6,430,662						

Fiscal Year 2024 Budget

Key Points of Each Fund:

Fund 215: Moore County Fire Protection, Ambulance, and Rescue Service District

Fire Ratings FY14/15 as compared to FY22/23

FUND	ORG	OBJ	ACCOUNT DESCRIPTION	ISO Fire Rating FY14/15	ISO Fire Rating Current FY23
215	21555500	56054	ABERDEEN CURRENT YEAR TAX	4, 6/9E	3 - 3/9E
215	21555500	56042	CARTHAGE CURRENT YEAR TAX	6, 6/9E	5 - 5/9E
215	21555500	56058	CRAINS CREEK CURRENT YEAR TAX	6/9E	3/9E
215	21555500		CRESTLINE FIRE CURRENT YEAR TAX	7/9E	
215	21555500	56085	CYPRESS POINTE FIRE CY TAX	6/9E	4/9E
215	21555500	56040	EAGLE SPRINGS CURRENT YEAR TA	7/9E	5/9E
215	21555500	56032	EASTWOOD CURRENT YEAR TAX	7/9E	5/9E
215	21555500	56038	HIGHFALLS CURRENT YEAR TAX	7/9E	5/9E
215	21555500	56046	PINEBLUFF CURRENT YEAR TAX	4,6/9E	4, 6/9E
215	21555500	56036	PINEHURST CURRENT YEAR TAX	4, 4/9E	2, 3/9E
215	21555500	56050	ROBBINS CURRENT YEAR TAX	6,6/9E	5, 5/9E
215	21555500	56034	SEVEN LAKES CURRENT YEAR TAX	6/9E	5/9E
215	21555500	56044	SOUTHERN PINES FIRE CURRENT Y	4,6/9E	2 ,3/9E
215	21555500	56056	WEST END CURRENT YEAR TAX	5/9E	3/9E
215	21555500	56062	WESTMOORE FIRE CURRENT YEAR T	7/9E	5/9E
215	21555500	56060	WHIS PINES FIRE CURRENT YR TA	6/9E	3/9E

Fiscal Year 2024 Budget

Key Points of Each Fund:

Fund 220: Soil and Water Conservation District

- Balanced at \$23,753 in Revenues and Expenditures
- Revenues generated by fees from services and matching State Grant Funds

Fund 230: Moore County Transportation Services

- Balanced at \$1,554,336 in Revenues and Expenditures
- \$287,702 increase from fiscal year 2023 budget
- Revenues generated by user fees, grants, sale of assets

Fiscal Year 2024 Budget

Key Points of Each Fund:

Required Department of Social Service Funds

- Fund 280: DSS Charitable: \$15,000
 - Donations to DSS to be used for specific purpose based on needs of individuals
- Fund 281: DSS Payee Trust Fund: \$420,000
 - Funds that belong to individuals that cannot, for whatever reason, manage their expenses

Fiscal Year 2024 Budget

Key Points of Each Fund: Enterprise Operations

Funds 600, Water Pollution Control Plant; 610, Public Utilities; 620 East Moore Water District

Enterprise Funds

Public Works Division	FY2022-23 Approved Budget	FY2023-24 Recommended Budget	Difference (%)
Water Pollution Control Plant	\$6,829,657	\$7,458,460	9.21%
Moore County Public Utilities	\$15,001,583	\$16,094,240	7.28%
East Moore Water District	\$2,699,700	\$3,711,339	37.47%
Total	\$24,530,940	\$27,264,039	11.14%

Fee Schedule Recommendations

- Increases to 600, 610 and 620 flow rates, connection fees, base rates, usage rates:
Tab 6, page 34 to 38

Transfers into Capital Reserve: Total of \$1,024,339

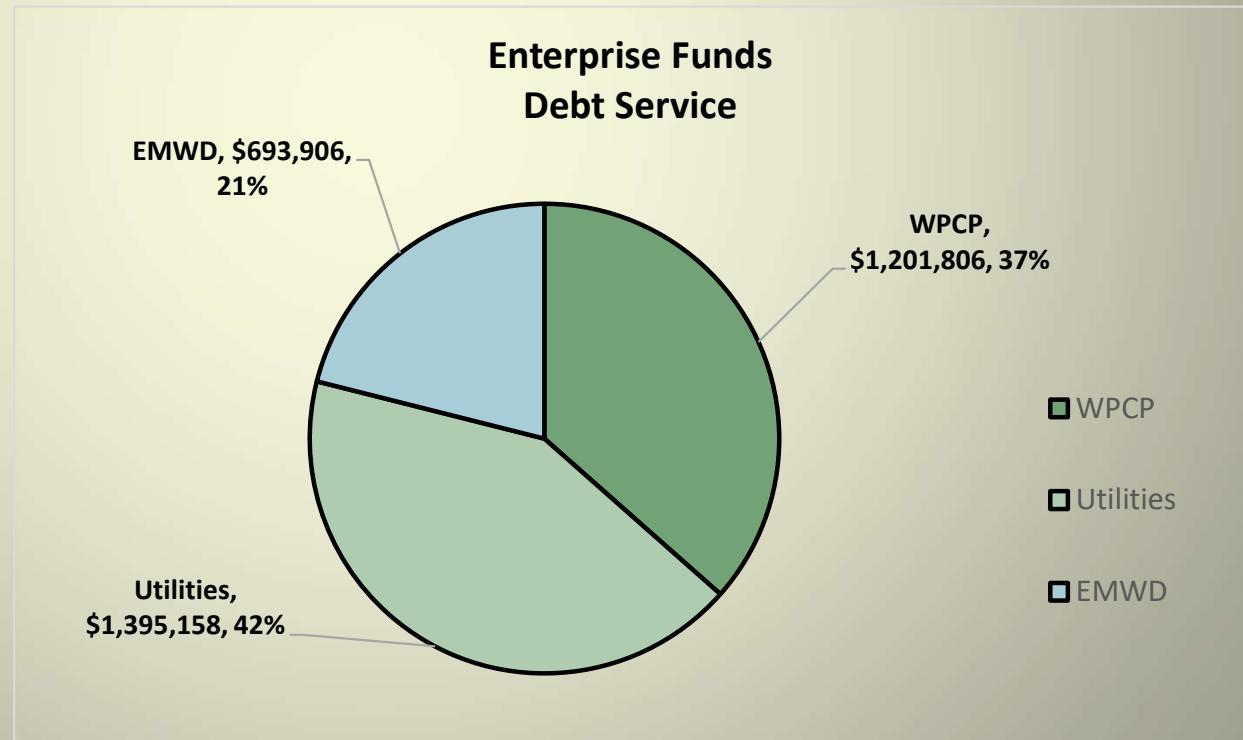
- WPCP @ \$0
- Public Utilities @ \$524,339
- EMWD @ \$500,000

Fiscal Year 2024 Budget

Key Points of Each Fund: Enterprise Operations Debt Service

Enterprise Funds Debt Service Graph (P&I) FY24

Fund	Amount	%
WPCP	\$1,201,806	36.52%
Utilities	\$1,395,158	42.39%
EMWD	<u>\$693,906</u>	<u>21.09%</u>
Total	\$3,290,870	100.00%



Fiscal Year 2024 Budget

Key Points of Each Fund:

Fund 810: Risk Management

- Balanced at \$10,338,496
- Treated as an Internal Service Fund
- Expenditures include costs for Health Insurance, Wellness Works, Worker's Compensation, Unemployment, and Unemployment Insurance, Liability and Property Insurance
- No proposed changes to premiums, copays, deductibles, out-of-pocket limits
- Continue to evaluate premiums, co-pays, deductibles, out-of-pockets for employee and dependent coverage

Fiscal Year 2024 Budget

Key Points of Each Fund:

Fund 260: Convention and Visitor's Bureau

- Balanced at \$4,102,085
- Increase of \$1,693,935 compared to fiscal year 2023
- Includes \$1.0M appropriation from fund balance for tourism related grants

Fund 640: Airport

- Balanced at \$5,893,941
- Decrease of \$810,764 Compared to fiscal year 2023
- Includes an appropriation from retained earnings of \$400,711

Fiscal Year 2024 Budget

REMAINING SCHEDULE

BUDGET WORK SESSIONS

- Dates TBD if necessary

REQUIRED PUBLIC HEARING

- June 20, 2023 @ 5:30 PM at the Regularly Scheduled Board of Commissioner's Meeting

ADOPTION

- June 22, 2023 @ 10:00 AM at Special Called Board of Commissioners' Meeting

Fiscal Year 2024 Budget

SUMMARY

- The fiscal year 2024 proposed budget is **balanced** at \$213,365,349 in revenues and expenditures
- The proposed budget provides a **fiscally sound** and responsible **blueprint** for administering the revenues and expenditures for fiscal year 2024
- The proposed budget allows for the continued operations of the County and **for providing the highest level of services** in an efficient and effective manner
- **Thanks to everyone** who allocated time, effort, and expertise in developing the proposed budget
- The proposed budget is respectfully submitted

Fiscal Year 2024 Budget

Fund 620: East Moore Water District

May 16, 2023

PRESENTED BY
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Fiscal Year 2024 Budget

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Enterprise Funds

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Tab 6, pages 1 to 4, after County Fees

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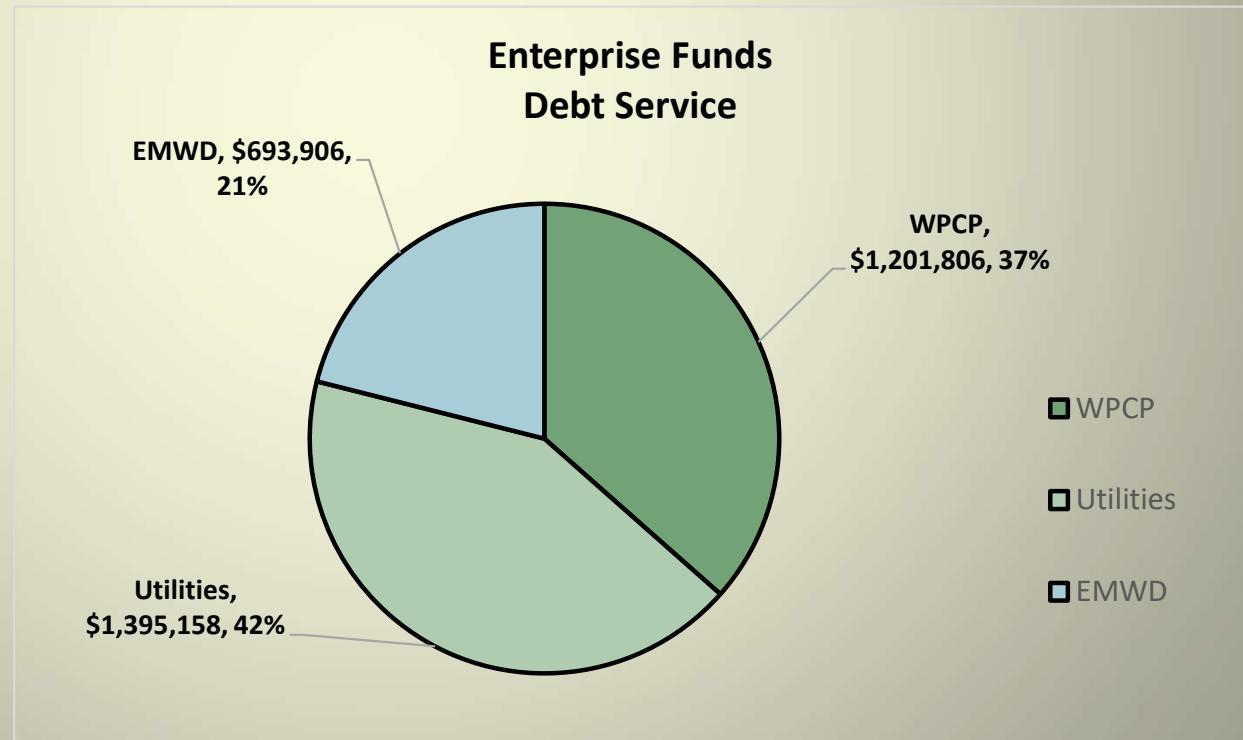
- WPCP @ \$0
- Public Utilities @ \$524,339
- EMWD @ \$500,000

Fiscal Year 2024 Budget

Key Points of Each Fund: Enterprise Operations Debt Service

Enterprise Funds Debt Service Graph (P&I) FY24

Fund	Amount	%
WPCP	\$1,201,806	36.52%
Utilities	\$1,395,158	42.39%
EMWD	<u>\$693,906</u>	<u>21.09%</u>
Total	\$3,290,870	100.00%



Fiscal Year 2024 Budget

REMAINING SCHEDULE

BUDGET WORK SESSIONS

- Dates TBD if necessary

REQUIRED PUBLIC HEARING

- June 20, 2023 @ 5:15 PM at the Regularly Scheduled Board of Commissioner's Meeting

ADOPTION

- June 22, 2023 @ 9:45 AM at Special Called Board of Commissioners' Meeting